

Town of Middletown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 46,437,169	\$ -
Last Year's Levy Tax Collection	493,679	-
Prior Years Property Tax Collection	15,730	-
Interest & Penalty	151,071	-
PILOT & Tax Treaty (excluded from levy) Collection	107,821	-
Other Local Property Taxes	64,282	-
Licenses and Permits	805,294	-
Fines and Forfeitures	799,625	-
Investment Income	14,578	-
Departmental	3,115,641	-
Rescue Run Revenue	677,123	-
Police & Fire Detail	582,896	-
Other Local Non-Property Tax Revenues	49,658	-
Tuition	-	-
Impact Aid	-	1,165,744
Medicaid	-	403,630
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	359,676
CDBG	-	-
COPS Grants	27,023	-
SAFER Grants	-	-
Other Federal Aid Funds	2,804,614	959,933
MV Excise Tax Reimbursement	76,147	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	147,598	-
Library Construction Aid	53,254	-
Public Service Corporation Tax	200,603	-
Meals & Beverage Tax / Hotel Tax	-	-
LEA Aid	-	8,612,031
Group Home	-	-
Housing Aid Capital Projects	247,424	-
Housing Aid Bonded Debt	144,264	-
State Food Service Revenue	-	10,300
Incentive Aid	2,168	-
Property Revaluation Reimbursement	-	-
Other State Revenue	77,952	59,161
Other Revenue	202,266	1,299,273
Local Appropriation for Education	-	26,228,589
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	546,955
Rounding	1,605,429	-
Total Revenue	\$ 58,903,309	\$ 39,645,292
Financing Sources: Transfer from Capital Funds	\$ 180,075	\$ -
Financing Sources: Transfer from Other Funds	149,806	-
Financing Sources: Debt Proceeds	-	10,131,470
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 329,881	\$ 10,131,470

Town of Middletown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 515,085	\$ 530,262	\$ 206,343	\$ 147,647	\$ 307,247	\$ 368,118	\$ 775,906	\$ 794,816	\$ 2,892,595
Compensation - Group B	-	-	-	-	-	-	-	-	199,972
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	21,917	321	15,969	3,273	296	5,050	141,813	68,735	448,987
Overtime - Group B	-	-	-	-	-	-	-	-	3,705
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	372,047
Active Medical Insurance - Group A	47,769	77,155	26,542	22,762	56,475	39,713	141,488	17,617	291,248
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	36,021
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	3,701	4,984	1,659	1,483	3,701	2,715	10,282	1,229	19,983
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	2,257
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	34,813	38,730	16,758	11,012	22,079	29,020	66,349	64,709	298,999
Life Insurance	4,693	5,583	1,545	1,462	3,350	614	1,655	1,603	4,211
State Defined Contribution- Group A	3,631	3,865	1,468	1,415	2,873	-	6,135	1,599	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	995
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	2,545
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	70,034	-	-	-	-	74,202	37,659	-	1,433,502
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	6,580
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	42,256	44,444	19,226	14,982	23,689	-	54,822	16,394	166,677
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	8,542
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	7,389	6,201	-	-	4,580	10,480	4,518	1,309	12,431
Purchased Services	504,082	76,897	49,959	9,954	91,278	35,778	367,807	64,691	129,634
Materials/Supplies	21,870	10,818	10,019	50,358	963	127,769	207,180	209,207	131,865
Software Licenses	-	-	-	202,899	-	-	-	-	-
Capital Outlays	294,250	-	-	171,015	-	20,000	1,382,365	130,945	317,684
Insurance	233,506	-	-	-	-	-	-	-	-
Maintenance	200,504	-	8,697	26,946	-	55,758	57,571	139,484	146,745
Vehicle Operations	-	6	-	-	3,613	-	154,431	16,619	111,224
Utilities	84,726	1,645	13,946	58,358	1,275	70,604	33,335	53,466	100,570
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	211,545	-	-
Revaluation	-	62,530	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	88,490	-	-
Trash Removal & Recycling	-	-	-	-	-	-	779,849	-	-
Claims & Settlements	23,000	-	-	-	-	-	-	-	-
Community Support	124,926	-	-	-	-	-	-	-	-
Other Operation Expenditures	19,388	2,395	-	200	1,125	457	1,897	148,988	12,075
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	10,194	-	-	-	5,756	5,229	57,894	189,534
Total Expenditures	\$ 2,257,540	\$ 876,030	\$ 372,131	\$ 723,766	\$ 522,544	\$ 846,034	\$ 4,530,326	\$ 1,789,305	\$ 7,340,628

Town of Middletown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 1,797,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,335,657	\$ 16,422,274
Compensation - Group B	194,677	-	-	-	-	-	394,649	1,607,496
Compensation - Group C	-	-	-	-	-	-	-	3,125,038
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	416,241	-	-	-	-	-	1,122,602	-
Overtime - Group B	22,374	-	-	-	-	-	26,079	-
Overtime - Group C	-	-	-	-	-	-	-	213,094
Police & Fire Detail	33,900	-	-	-	-	-	405,947	-
Active Medical Insurance - Group A	309,398	-	-	-	-	-	1,030,167	2,042,305
Active Medical Insurance- Group B	20,754	-	-	-	-	-	56,775	173,975
Active Medical Insurance- Group C	-	-	-	-	-	-	-	673,234
Active Dental insurance- Group A	19,658	-	-	-	-	-	69,395	145,045
Active Dental Insurance- Group B	2,133	-	-	-	-	-	4,390	11,262
Active Dental Insurance- Group C	-	-	-	-	-	-	-	45,042
Payroll Taxes	183,382	-	-	-	-	-	765,851	564,189
Life Insurance	8,954	-	-	-	-	-	33,670	41,016
State Defined Contribution- Group A	-	-	-	-	-	-	20,986	320,282
State Defined Contribution - Group B	463	-	-	-	-	-	1,458	22,911
State Defined Contribution - Group C	-	-	-	-	-	-	-	22,412
Other Benefits- Group A	-	-	-	-	-	-	-	-
Other Benefits- Group B	2,200	-	-	-	-	-	4,745	16,891
Other Benefits- Group C	-	-	-	-	-	-	-	49,671
Local Defined Benefit Pension- Group A	1,414,687	-	-	-	-	-	3,030,084	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	6,580	4,533
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	9,208
State Defined Benefit Pension- Group A	83,992	-	-	-	-	-	466,482	2,122,046
State Defined Benefit Pension - Group B	10,327	-	-	-	-	-	18,869	197,297
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	270,017
Other Defined Benefit / Contribution	17,747	-	-	-	-	-	64,655	-
Purchased Services	49,902	-	-	-	-	-	1,379,982	7,353,260
Materials/Supplies	91,606	-	-	-	-	-	861,655	642,255
Software Licenses	-	-	-	-	-	-	202,899	72,596
Capital Outlays	104,278	-	-	-	-	-	2,420,537	1,215,508
Insurance	-	-	-	-	-	-	233,506	192,092
Maintenance	67,785	-	-	-	-	-	703,490	438,840
Vehicle Operations	95,264	-	-	-	-	-	381,157	67,023
Utilities	446,419	-	-	-	-	-	864,344	728,360
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	211,545	-
Revaluation	-	-	-	-	-	-	62,530	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	88,490	-
Trash Removal & Recycling	-	-	-	-	-	-	779,849	-
Claims & Settlements	-	-	-	-	-	-	23,000	-
Community Support	-	-	-	-	-	-	124,926	-
Other Operation Expenditures	1,288	-	-	-	-	-	187,813	128,043
Local Appropriation for Education	-	-	-	26,228,589	-	-	26,228,589	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	546,955	-	-	546,955	-
Municipal Debt- Principal	-	-	-	-	1,971,020	-	1,971,020	-
Municipal Debt- Interest	-	-	-	-	679,657	-	679,657	-
School Debt- Principal	-	-	-	-	440,775	-	440,775	-
School Debt- Interest	-	-	-	-	76,338	-	76,338	-
Retiree Medical Insurance- Total	-	-	-	-	-	6,882	6,882	-
Retiree Dental Insurance- Total	-	-	-	-	-	2,265	2,265	-
OPEB Contribution- Total	-	-	-	-	-	2,335,963	2,335,963	515,839
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	86,156	-	-	-	-	-	354,763	120,204
Total Expenditures	\$ 5,481,223	\$ -	\$ -	\$ 26,775,544	\$ 3,167,790	\$ 2,345,110	\$ 57,027,971	\$ 39,573,258

Financing Uses: Transfer to Capital Funds	\$ 83,270	\$ -
Financing Uses: Transfer to Other Funds	196,544	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 279,814	\$ -
Net Change in Fund Balance¹	1,925,405	10,203,504
Fund Balance1- beginning of year	\$ 14,778,050	\$ 4,060,248
Funds removed from Reportable Government Services (RGS)	(100,000)	-
Funds added to Reportable Government Services (RGS)	-	222,769
Prior period adjustments	10,722	-
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	14,688,772	4,283,017
Rounding	-	-
Fund Balance¹ - end of year	\$ 16,614,177	\$ 14,486,521

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Middletown
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 14,778,050	-	\$ 14,778,050	
<i>Community Development Block Grant removed from 2017</i>						(100,000)	-	(100,000)	
<i>Parks & Recreation prior period audit adjustment for fiscal 2016</i>						-	10,722	10,722	
<i>No misc. adjustments made for fiscal 2017</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 14,678,050</u>	<u>\$ 10,722</u>	<u>\$ 14,688,772</u>	
General Fund	\$ 54,343,258	\$ 1,221,782	\$ 27,572,952	\$ 26,950,312	\$ 1,041,776	\$ 9,748,424	\$ -	\$ 9,748,424	\$ 10,790,200
Public Private Venture	1,132,912	-	-	1,165,542	(32,630)	427,756	-	427,756	395,126
Parks & Recreation	2,390,643	180,375	1,789,305	11,780	769,933	4,201,364	10,722	4,212,086	4,982,019
Refuse and Recycling	1,036,496	-	890,170	-	146,326	300,506	-	300,506	446,832
Totals per audited financial statements	<u>\$ 58,903,309</u>	<u>\$ 1,402,157</u>	<u>\$ 30,252,427</u>	<u>\$ 28,127,634</u>	<u>\$ 1,925,405</u>	<u>\$ 14,678,050</u>	<u>\$ 10,722</u>	<u>\$ 14,688,772</u>	<u>\$ 16,614,177</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP-2	\$ -	\$ -	\$ 26,228,589	\$ (26,228,589)	\$ -	\$ -	\$ -	\$ -	\$ -
Reclassify transfer of municipal appropriation from a Special Revenue Fund (GASB 54) to Education Department as expenditure on MTP-2	-	-	525,179	(525,179)	-	-	-	-	-
Reclassify transfer of other education appropriation from Public Private Venture to Education Department as expenditure on MTP-2	-	-	21,776	(21,776)	-	-	-	-	-
Eliminate transfers between Funds reported on MTP2:									
- from Parks & Recreation Fund to General Fund	-	(11,780)	-	(11,780)	-	-	-	-	-
- from Public Private Venture to General Fund	-	(1,060,496)	-	(1,060,496)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 58,903,309</u>	<u>\$ 329,881</u>	<u>\$ 57,027,971</u>	<u>\$ 279,814</u>	<u>\$ 1,925,405</u>	<u>\$ 14,678,050</u>	<u>\$ 10,722</u>	<u>\$ 14,688,772</u>	<u>\$ 16,614,177</u>

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

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Town of Middletown
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 4,060,248	-	\$ 4,060,248	
<i>Agency Funds reflected as Special Revenue funds for MTP2 for fiscal 2017</i>						222,769	-	222,769	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 4,283,017</u>	-	<u>\$ 4,283,017</u>	
School Unrestricted Fund	\$ 11,819,781	\$ 26,228,589	\$ 37,432,155	\$ -	\$ 616,215	\$ 2,642,373	\$ -	\$ 2,642,373	\$ 3,258,588
Enterprise Fund	904,925	-	827,371	-	77,554	242,288	-	242,288	319,842
School Capital Funds	526,382	10,678,426	1,647,575	-	9,557,233	731,685	-	731,685	10,288,918
School Special Revenue Funds	1,154,909	-	1,199,845	-	(44,936)	443,902	-	443,902	398,966
Totals per audited financial statements	<u>\$ 14,405,997</u>	<u>\$ 36,907,015</u>	<u>\$ 41,106,946</u>	<u>\$ -</u>	<u>\$ 10,206,066</u>	<u>\$ 4,060,248</u>	<u>\$ -</u>	<u>\$ 4,060,248</u>	<u>\$ 14,266,314</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal appropriation for Education reported as a transfer on financial statements but as revenue/expense on MPT2.	\$ 26,228,589	\$ (26,228,589)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reclassify transfer of municipal appropriation from a special revenue fund/town to school department as revenue on MTP-2	525,179	(525,179)	-	-	-	-	-	-	-
Reclassify transfer of other municipal appropriation from public private venture to school department as revenue on MTP-2	21,776	(21,776)	-	-	-	-	-	-	-
Student Scholarships/Agency (Special Revenue)	13,699	-	16,260	-	(2,561)	222,769	-	222,769	220,208
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(1,549,948)	-	(1,549,948)	-	-	-	-	-	-
Rounding	-	(1)	-	-	(1)	-	-	-	(1)
Totals Per MTP2	<u>\$ 39,645,292</u>	<u>\$ 10,131,470</u>	<u>\$ 39,573,258</u>	<u>\$ -</u>	<u>\$ 10,203,504</u>	<u>\$ 4,283,017</u>	<u>\$ -</u>	<u>\$ 4,283,017</u>	<u>\$ 14,486,521</u>
<u>Reconciliation from MTP2 to UCOA</u>									
Reclass of sources to revenue for UCOA reporting	10,131,470	(10,131,470)	-	-					
Totals per UCOA Validated Totals Report	<u>\$ 49,776,762.00</u>	<u>\$ -</u>	<u>\$ 39,573,258.00</u>	<u>\$ -</u>					

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.